affected by the revised rates, they are allowed three months' time to appeal against the rates after they are announced.

SUBJECT No. 79.

Reduction of the high rate of assessment in some parts of the malnad.

Mr. C. Srinivasa Rao, Chikmagalur Taluk.

Summary of discussion.—In some parts of the malnad and semi-malnad the assessment is very high. The raiyats in these parts pray that this point may be considered in the ensuing re-survey.

Reply of Government.—Will be referred to the Superintendent of Survey.

SUBJECT No. 80.

Reduction of the upset price on coffee lands.

Mr. T. Narasinga Rao, North Mysore Native Planters' Association.

Summary of discussion.—Considering the low price of coffee, the present upset price of Rs. 10 per acre is high. It is requested that it may be reduced to Rs. 5.

Reply of Government.—The matter is under consideration.

SUBJECT No. 81.

A special cess on all coffee-bearing lands.

Mr. T. Narasinga Rao, North Mysore Native Planters' Association.

Summary of discussion.—Associations of European coffee planters in Southern India are urging the Government to levy a cess of 4 annas per acre on all coffee-bearing lands for the purpose of advertising Indian coffee. Should Government contemplate to give effect to this requisition of the European planters, it is urged that the Native planters in a body are not in favor of the cess, as, in their opinion, it amounts to a tax on land, and that it will not materially help them in any way.

Mr. C. Vasudeva Rao suggested that this fact might be brought to the notice of the Government of India, who would be moved by the European planters to authorize the levy of such a cess at the port of export.

Reply of Government.—Will be noted for consideration when any application for the levy of such a cess is made.

SUBJECT No. 82.

Minimum area for coffee lands.

Mr. Malali Venkataramaiya, Manjarabad Taluk.

Summary of discussion.—The recent reduction of the minimum area for the sub-division of lands for coffee cultivation from 15 to 5 acres applies only to Government waste lands. The concession may be kindly applied to hiduvali lands also, in cases where sub-divisions have to be effected consequent on sale, mortgage, etc.

Reply of Government.—Will be considered.

SUBJECT No. 83.

Local cess may not be collected on irrigation cess also.

Mr. H. Rama Rao, Tumkur Taluk.

Summary of discussion.—Local cess should be levied on land revenue alone. There are instances where land revenue and irrigation cess have merged into one and in such cases local cess is being levied on the combined amount. It is prayed that in such cases local cess may be collected on land revenue alone.

Reply of Government.—The amount involved would be less than $\frac{1}{256}$ of the land assessment and is therefore